

Apple Tree Pre-school - Kingswood

Report and Financial Statements

Year ended 31st August 2023

Charity no: 1000007

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2023

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Legal and administrative information

Constitution

Apple Tree Pre-school is a registered charity governed by its constitution. Charity number 1029687. The Voluntary Management Committee ("The Charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as The Trustees.

The chairperson is nominated by the committee members at the Annual General Meeting each year. All committee members are elected on an annual basis at the AGM and serve a minimum period of one year. These trustees have the power to co-opt up to two further members to fill specialist roles.

The trustees serving during the year were as follows:

Claire Mayes	Chairperson
Jennie Wootton	Treasurer
Jessica Cole	Secretary
Natasha Bayliss	
Gemma Chaloner	
Alexandra Reuben	
Victoria Millard	

Change in committee from 17th May 23 following AGM

Gemma Chaloner	Chairperson
Natalie Rees	Treasurer
Jennie Cottle	Secretary
Victoria Millard	
Natasha Bayliss	
Abigail Dawe	
Charlotte Gervais	

Pre-school premises:

Deer's Lodge, Deerhurst, Kingswood, BS15 1XH

Bankers:

Lloyds Bank, 102 Regent St, Kingswood, Bristol

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Objectives and activities

The charity objective is to offer a safe, happy, caring and stimulating environment, in which the pre-school children from families in our local area, can develop their skills for the next step on the ladder of life.

To enhance the development and education of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The trustees continue to act in accordance with guidance on public benefit produced by the Charity Commission.

Review of the activities and future developments

Committee – An AGM was held on the 17th May 2023.

During this meeting three members resigned and three new members were voted in.

Below is a brief overview of operations/activities/expenditure carried out by the pre-school during 2022/23.

- * We began the year with 28 children on the roll increasing to 36 by our last intake in April.
- * We continue to hold our Christmas performances at pre-school. As an ever-growing multi-faith setting, this allows all our children to be involved in the performance.
- * We had a member of staff resign in March but we have decided to cover their hours using bank staff.
- * Concept photography sales raised £192.00
- * Using our EYPP money, we were able to bring in a music practitioner (Engage and Immerse) to work with the children for an hour a week.
- * We received 3 quotes for garden improvements. Our parents and children have voted for their favourite design and we hope to have the work carried out by the end of 2023.
- * We ended our year with a party for all our children followed by a graduation ceremony for our school leavers. Good weather allowed us to hold the ceremony outside. Children were presented with graduation hats, certificates and personalised leaver balloons.
- * Finally, as always, the staff have been wonderful this year and on behalf of the committee and all the parents I would like to thank them for their incredible devotion to the preschool and all the hard work they do for our children.

Reserves policy

It is the policy of the charity to maintain reserves of £35,000, this is to cover emergency expenses and staff redundancies should the pre-school need to cease.

By order of the trustees,

Gemma Chaloner
Chairperson, Apple Tree Preschool Committee



7/5/24

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Independent Examiners Report to the Trustees of Apple Tree Pre-school - Kingswood

We report on the accounts of the charity for the year ended 31st August 2023, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under S145 of the 2011 Act
- to follow procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act
- and to state whether particular matters have come to my attention.

Basis of independent examiner's report


Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
 - (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Evans & Partners
Chartered Accountants
9 Bank Road
Kingswood
Bristol
BS15 8LS


Gemma Chaloner
7/5/24.

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Receipts and Payments account

Unrestricted funds	2023			2022		
	General	Designated	Total	General	Designated	Total
Receipts	£	Staff	£	£	Staff	£
Council Grants	87,965	-	87,965	86,230	-	86,230
Attendance Fees	12,217	-	12,217	13,516	-	13,516
Fund Raising	-	-	-	63	-	63
Commission	215	-	215			
Milk	263	-	263	136	-	136
	<u>100,660</u>	<u>-</u>	<u>100,660</u>	<u>99,945</u>	<u>-</u>	<u>99,945</u>
Payments						
Salaries	88,943	-	88,943	85,343	-	85,343
Pension	708	-	708	385	-	385
Accountancy and Payroll	810	-	810	1,162	-	1,162
Supplies	2,416	-	2,416	2,384	-	2,384
Equipment	1,972	-	1,972	1,512	-	1,512
Ofsted	50	-	50	50	-	50
Training	390	-	390	152	-	152
Clothing	358	-	358	187	-	187
Rent	8,996	-	8,996	7,752	-	7,752
Insurance	1,144	-	1,144	1,112	-	1,112
Website Costs	102	-	102	310	-	310
Miscellaneous	423	-	423	404	-	404
Bank Charges	177	-	177	183	-	183
Subscriptions	198	-	198	216	-	216
	<u>106,687</u>	<u>-</u>	<u>106,687</u>	<u>101,152</u>	<u>-</u>	<u>101,152</u>

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Statement Assets and Liabilities

**Receipts & Payments Account
Unrestricted funds
Summary**

	2023			2022		
	General	Designated	Total	General	Designated	Total
	£	£	£	£	£	£
Receipts	100,660	-	100,660	99,945	-	99,945
Payments	<u>106,687</u>	-	<u>106,687</u>	<u>101,152</u>	-	<u>101,152</u>
Excess receipts (payments)	(6,027)	-	(6,027)	(1,207)	-	(1,207)
Balance brought f/wd	103,828	-	103,828	105,035	-	105,035
Balance carried f/wd	<u>97,801</u>	-	<u>97,801</u>	<u>103,828</u>	-	<u>103,828</u>
Represented by						
Cash at bank	97,729	-	97,729	103,756	-	103,756
Cash in hand	72	-	72	72	-	72
	<u>97,801</u>	-	<u>97,801</u>	<u>103,828</u>	-	<u>103,828</u>
Other assets:						
Loan to 37 Kingswood Scouts			<u>2,000</u>			<u>2,000</u>

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Notes forming part of the financial statements for the year ended 31st August 2023

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Account and Reports) Regulations 2005 and applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Group financial statements

These financial statements consolidate the results of the charity.

Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in the incoming resources when these are received.

Interest receivable

Interest is included when received by the charity.

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds. These are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds. These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Legal status of the charity

The charity is run by a Voluntary Management Committee.

3. Staff numbers

We have a staffing level of 10 part time employees; between them providing adequate supervision for nine half day pre-school sessions. (2022 – 10 part time employees)

4. Unrestricted funds of the charity

The trustees have designated funds to offset redundancy costs in the event the pre-school has to cease. This redundancy fund is held and will be increased during the next financial year to offset legal requirements should the pre-school have to cease.